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by EXECUTIVE DIRECTORS OFFICE
STATE BOARD OF EQUALIZATION
NOV 27 2013

RECEIVED

**State of California
Office of Administrative Law**

In re:

Board of Equalization

Regulatory Action:

Title 18, California Code of Regulations

Adopt sections: 2000, 2001

Amend sections:

Repeal sections:

**NOTICE OF APPROVAL OF CERTIFICATE OF
COMPLIANCE**

**Government Code Section 11349.1 and
11349.6(d)**

OAL File No. 2013-1106-01 C

This rulemaking action makes permanent an emergency regulation and adopts a new regulation which together provide for an amount of reimbursement retention allowed to retailers of lumber and engineered wood products for their costs of beginning to collect the one percent tax assessment on these products.

OAL approves this regulatory action pursuant to section 11349.6(d) of the Government Code. Section 2001 shall become effective 1/1/14 pursuant to section 11343.4(a) of the Government Code.

Date: 11/26/2013



**Dale P. Mentink
Senior Staff Counsel**

**For: DEBRA M. CORNEZ
Director**

**Original: Cynthia Bridges
Copy: Richard Bennion**

OFFICE OF ADMINISTRATIVE LAW

300 Capitol Mall, Suite 1250
Sacramento, CA 95814
(916) 323-6225 FAX (916) 323-6826



DEBRA M. CORNEZ
Director

MEMORANDUM

TO: Richard Bennion
FROM: OAL Front Desk
DATE: 11/27/2013
RE: Return of Approved Rulemaking Materials
OAL File No. 2013-1106-01C

OAL hereby returns this file your agency submitted for our review (OAL File No. 2013-1106-01C regarding Retailer Reimbursement Retention).

Enclosures If this is an approved file, it contains a copy of the regulation(s) stamped "ENDORSED APPROVED" by the Office of Administrative Law and "ENDORSED FILED" by the Secretary of State. The effective date of an approved regulation is specified on the Form 400 (see item B.5). **Beginning January 1, 2013**, unless an exemption applies, Government Code section 11343.4 states the effective date of an approved regulation is determined by the date the regulation is filed with the Secretary of State (see the date the Form 400 was stamped "ENDORSED FILED" by the Secretary of State) as follows:

- (1) **January 1** if the regulation or order of repeal is filed on September 1 to November 30, inclusive.
- (2) **April 1** if the regulation or order of repeal is filed on December 1 to February 29, inclusive.
- (3) **July 1** if the regulation or order of repeal is filed on March 1 to May 31, inclusive.
- (4) **October 1** if the regulation or order of repeal is filed on June 1 to August 31, inclusive.

If an exemption applies concerning the effective date of the regulation approved in this file, then it will be specified on the Form 400. The Notice of Approval that OAL sends to the state agency will contain the effective date of the regulation. The history note that will appear at the end of the regulation section in the California Code of Regulations will also include the regulation's effective date. Additionally, the effective date of the regulation will be noted on OAL's Web site once OAL posts the Internet Web site link to the full text of the regulation that is received from the state agency. (Gov. Code, secs. 11343 and 11344.)

Please note this new requirement: Unless an exemption applies, Government Code section 11343 now requires:

1. Section 11343(c)(1): Within 15 days of OAL filing a state agency's regulation with the Secretary of State, the state agency is required to post the regulation on its Internet Web site in an easily marked and identifiable location. The state agency shall keep the regulation posted on its Internet Web site for at least six months from the date the regulation is filed with the Secretary of State.
2. Section 11343(c)(2): Within five (5) days of posting its regulation on its Internet Web site, the state agency shall send to OAL the Internet Web site link of each regulation that the agency posts on its Internet Web site pursuant to section 11343(c)(1).

OAL has established an email address for state agencies to send the Internet Web site link to for each regulation the agency posts. Please send the Internet Web site link for each regulation posted to OAL at postedregslink@oal.ca.gov.

NOTE ABOUT EXEMPTIONS. Posting and linking requirements do not apply to emergency regulations; regulations adopted by FPPC or Conflict of Interest regulations approved by FPPC; and regulations not subject to OAL/APA review. However, an exempt agency may choose to comply with these requirements, and OAL will post the information accordingly.

DO NOT DISCARD OR DESTROY THIS FILE

Due to its legal significance, you are required by law to preserve this rulemaking record. Government Code section 11347.3(d) requires that this record be available to the public and to the courts for possible later review. Government Code section 11347.3(e) further provides that "...no item contained in the file shall be removed, altered, or destroyed or otherwise disposed of." See also the State Records Management Act (Government Code section 14740 et seq.) and the State Administrative Manual (SAM) section 1600 et seq.) regarding retention of your records.

If you decide not to keep the rulemaking records at your agency/office or at the State Records Center, you may transmit it to the State Archives with instructions that the Secretary of State shall not remove, alter, or destroy or otherwise dispose of any item contained in the file. See Government Code section 11347.3(f).

Enclosures

NOTICE PUBLICATION/REGULATION SUBMISSION

(See instructions on reverse)

For use by Secretary of State only

STD. 400 (REV. 01-2013)

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-2013-0716-03	REGULATORY ACTION NUMBER 2013-1106-01C	EMERGENCY NUMBER
For use by Office of Administrative Law (OAL) only			
NOTICE		REGULATIONS	
AGENCY WITH RULEMAKING AUTHORITY State Board of Equalization			AGENCY FILE NUMBER (if any)

ENDORSED FILED
IN THE OFFICE OF

2013 NOV 26 PM 3:35

2013 NOV -6 AM 9:04

OFFICE OF
ADMINISTRATIVE LAW

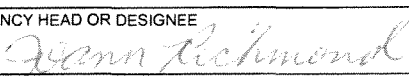
 DELIA BOWEN
 SECRETARY OF STATE
A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE		TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE
3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other		4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)
OAL USE ONLY	ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn		NOTICE REGISTER NUMBER 2013, 802	PUBLICATION DATE 7/26/2013

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Retailer Reimbursement Retention		1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) 2012-1128-01E, 2013-0617-04EE, 2013-0913-01EE	
2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)			
SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)		ADOPT 2000, 2001	
TITLE(S) 18		AMEND	
		REPEAL	
3. TYPE OF FILING			
<input type="checkbox"/> Regular Rulemaking (Gov. Code §11346) <input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §11349.3, 11349.4) <input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))			
<input checked="" type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute. <input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)			
<input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) <input type="checkbox"/> File & Print <input type="checkbox"/> Other (Specify) _____			
<input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) <input type="checkbox"/> Print Only			
4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)			
5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)			
<input checked="" type="checkbox"/> Effective January 1, April 1, July 1, or October 1 (Gov. Code §11343.4(a)) 2001 <input checked="" type="checkbox"/> Effective on filing with Secretary of State 2000 <input type="checkbox"/> \$100 Changes Without Regulatory Effect			
<input type="checkbox"/> Effective other (Specify) _____			
6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY			
<input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660)			
<input type="checkbox"/> Fair Political Practices Commission			
<input type="checkbox"/> State Fire Marshal			
<input type="checkbox"/> Other (Specify) _____			
7. CONTACT PERSON Rick Bennion		TELEPHONE NUMBER (916) 445-2130	FAX NUMBER (Optional) (916) 324-3984
		E-MAIL ADDRESS (Optional) rbennion@boe.ca.gov	

8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

SIGNATURE OF AGENCY HEAD OR DESIGNEE 	DATE November 5, 2013
TYPED NAME AND TITLE OF SIGNATORY Joann Richmond, Chief, Board Proceedings Division	

For use by Office of Administrative Law (OAL) only

ENDORSED APPROVED

NOV 26 2013

Office of Administrative Law

Proposed Text of California Code of Regulations, Title 18, Sections
2000, *Retailer Reimbursement Retention*, and
2001, *Additional Allowed Retailer Reimbursement Retention*

Regulation 2000. Retailer Reimbursement Retention

Public Resources Code section 4629.5, as added by Statutes 2012, chapter 289, requires the Board of Equalization to adopt a regulation to determine the amount of reimbursement a retailer may retain for costs associated with the collection of the Lumber Products Assessment imposed by Public Resources Code section 4629.5.

A retailer required to collect the Lumber Products Assessment may retain no more than \$250 per location as reimbursement for startup costs associated with the collection of the assessment. Such reimbursement is to be taken on the retailer's first return on which the Lumber Products Assessment is reported or, if the amount of the collected assessment is less than the allowed reimbursement, on the retailer's next consecutive returns until the allowed reimbursement amount is retained.

"Location" means and is limited to a business location registered under the retailer's seller's permit as of January 1, 2013, where sales of products subject to the assessment are made.

Note: Authority cited: Section 4629.5, Public Resources Code. Reference: Section 4629.5, Public Resources Code.

Regulation 2001. Additional Allowed Retailer Reimbursement Retention

Beginning January 1, 2014, a retailer required to collect the Lumber Products Assessment may retain \$485 per location, in addition to the \$250 allowed by Regulation 2000, as reimbursement for startup costs associated with the collection of the assessment. Such reimbursement is to be taken on the retailer's first return after January 1, 2014, on which the Lumber Products Assessment is reported, or if the amount of the collected assessment is less than the allowed reimbursement, on the retailer's next consecutive returns until the allowed reimbursement amount is retained. If the retailer no longer sells products subject to the assessment, the retailer may file a claim for refund for assessment amounts paid in 2013 up to \$485.

"Location" means and is limited to a business location registered under the retailer's seller's permit as of January 1, 2013, where sales of products subject to the assessment are made.

Note: Authority cited: Section 4629.5, Public Resources Code. Reference: Section 4629.5, Public Resources Code.

Bennion, Richard

From: Bennion, Richard
Sent: Tuesday, November 05, 2013 3:17 PM
To: Bennion, Richard
Subject: Effective Date

The Board has adopted California Code of Regulations, title 18, section (Regulation) 2001, *Additional Allowed Retailer Reimbursement*, to provide that “Beginning January 1, 2014, a retailer required to collect the Lumber Products Assessment may retain \$485 per location, in addition to the \$250 allowed by Regulation 2000, as reimbursement for startup costs associated with the collection of the assessment.” Therefore, the Board hereby requests that Regulation 2001 be given an earlier effective date of January 1, 2014, pursuant to Government Code 11343.4, subdivision (b)(3), so that Regulation 2001’s effective date is consistent with the date provided in the regulation’s text and there is no confusion as to when retailers may begin to retain the additional reimbursement specified by the regulation.

Bradley M. Heller, Tax Counsel IV
Board of Equalization Legal Department
Tax and Fee Programs Division
916-323-3091

audio cassette, or computer CD. To request such services or copies in an alternate format, please call or write the person identified in the Inquiries section of this notice. Note: The range of assistive services available may be limited if requests are received less than ten business days prior to a public hearing.

After completion of the written comment period/hearing, CDPH may adopt the proposed code if it remains substantially the same as described in the text originally made available to the public. CDPH may make changes to the proposed code prior to its adoption, so long as the text of any modified amendment is made available to the public at least 15 days before CDPH adopts the amendments. A request for the modified text should be made to the person(s) identified in the Inquiries section. CDPH will accept written comments on the modified amendments, addressed to the person identified in the Inquiries section of this notice, for 15 days after the date on which the text of any modified amendment is made available.

INQUIRIES

All inquiries concerning this proposed code and any communications required by this notice should be directed to:

Timothy Ford
Office of Legal Services
California Department of Public Health
1415 L Street
P.O. Box 997377, MS 0506
Sacramento, CA 95899-7377
Phone: (916) 538-6415
Fax: (916) 440-5104

OR

Cynthia A. Jones
Political Reform Consultant II
Fair Political Practices Commission
428 J Street, Suite 620
Sacramento, CA 95814
Phone: (916) 322-5660
Toll-free 1 (866) 275-3772
Email: cjones@fppc.ca.gov

SUMMARY OF REGULATORY ACTIONS

REGULATIONS FILED WITH SECRETARY OF STATE

This Summary of Regulatory Actions lists regulations filed with the Secretary of State on the dates indicated. Copies of the regulations may be obtained by contacting the agency or from the Secretary of State, Archives, 1020 O Street, Sacramento, CA 95814, (916) 653-7715. Please have the agency name and the date filed (see below) when making a request.

File# 2013-1106-01
BOARD OF EQUALIZATION
Retailer Reimbursement Retention

This rulemaking action makes permanent an emergency regulation and adopts a new regulation which together provide for an amount of reimbursement retention allowed to retailers of lumber and engineered wood products for their costs of beginning to collect the one percent tax assessment on these products.

Title 18
California Code of Regulations
ADOPT: 2000, 2001
Filed 11/26/2013
Effective 01/01/2014
Agency Contact:
Richard E. Bennion (916) 445-2130

File# 2013-1120-06
BOARD OF FORESTRY AND FIRE PROTECTION
Commercial Species Definitions Amendments, 2013

The Board of Forestry and Fire Protection (Board) amended the definition of "commercial species" as it applies to the Coast Forest District and the Southern Forest District in title 14, California Code of Regulations, section 895.1. The proposed amendments remove eucalyptus trees from the definition and re-designate Monterey pine trees from "Class A" species to "Class B" species, which results in the elimination of the requirement to obtain an approved timber harvest plan from the Board for removing these trees. This will eliminate duplicative permitting requirements under the Board's Forest Practice Rules and CEQA in order to facilitate the removal of these tree species for the treatment of hazardous fuel conditions. The amendments also make two corrections to the scientific names of incense cedar and tanoak trees.